

IN THE SPECIFICATION:

Please amend the Title as follows:

**LOW RESISTANCE T-GATE MOSFET DEVICE USING A DAMASCENE GATE
PROCESS AND AN ~~INNOVATION~~ INNOVATIVE OXIDE REMOVAL ETCH**

Page 1, after the heading "DESCRIPTION" please insert the following:

RELATED APPLICATION

This application is a divisional of U.S. application Serial No. 10/291,353, filed
November 8, 2002.